

**Sample Coding for New Facilities Expenditures (Major Capital):**

EFM 45 report: Page 12, Section C

**Definition:** Activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites. Usually used with the Capital Project Fund or General Fund activities preceding a major capital project pending State Board of Education approval. This fund is also used to account for project expenditures under the Revolving Fund ONLY for Priority III Learning Space Upgrade projects.

Fund	Program	Function	Object	Cost Center	Description
300	0000	4100	3422	90	Land Purchase - Environmental Permitting
300	0000	4100	3424	90	Land Purchase - Surveys, Soil Tests
300	0000	4100	3425	90	Land Purchase - Site Search Fees
300	0000	4100	7100	90	Land Purchase
300	0000	4200	4510	90	Site Development
300	0000	4300	3420	90	Architect/Engineer expenditures (not part of state approved project)
300	0000	4300	3421	90	Architect/Engineer expenditures reimbursable
300	0000	4500	3423	90	Life Cycle Cost Analysis
300	0000	4500	4100	90	On site utilities
300	0000	4500	4500	90	New Construction
300	0000	4700	7330	90	Moveable Equipment
300	0000	4700	7335	90	Built In Equipment
300	0000	4700	7340	90	Technology Hardware
300	0000	4700	7410	90	Communication Infrastructure
300	0000	4900	3426	90	BGS fee
300	0000	4900	3427	90	Clerk of the Works
300	0000	4900	3428	90	Owner's Rep
300	0000	4900	3429	90	Commissioning
300	0000	4900	3450	90	Legal Services
300	0000	4900	3490	90	Percent for Art
300	0000	4900	5200	90	Insurance
300	0000	4900	5400	90	Advertising

**NOTE:** Costs for work prior to the bonding date, which will be reimbursed via bond proceeds, should utilize the same string of coding EXCEPT, reside in the general fund (fund 100) and reported on the EFM 45 on page 9E, column 1, line 2

Only costs associated with constructing new school buildings or additions to existing buildings should be coded using the function code 4000 series.

Use the chart below for coding Revolving Renovation Fund Priority III projects

Fund	Program	Function	Object	Cost Center	Description
350	0000	4100	3422	90	Land Purchase - Environmental Permitting
350	0000	4100	3424	90	Land Purchase - Surveys, Soil Tests
350	0000	4100	3425	90	Land Purchase - Site Search Fees
350	0000	4100	7100	90	Land Purchase
350	0000	4200	4510	90	Site Development
350	0000	4300	3420	90	Architect/Engineer expenditures (not part of state approved project)
350	0000	4300	3421	90	Architect/Engineer expenditures reimbursable
350	0000	4500	3423	90	Life Cycle Cost Analysis
350	0000	4500	4100	90	On site utilities
350	0000	4500	1180	90	New construction services performed by employees
350	0000	4500	2080	90	Regular benefits, excluding retirement/tuition
350	0000	4500	2380	90	Regular retirement
350	0000	4500	4500	90	New Construction performed by contractors
350	0000	4700	7330	90	Moveable Equipment
350	0000	4700	7335	90	Built In Equipment
350	0000	4700	7340	90	Technology Hardware
350	0000	4700	7410	90	Communication Infrastructure
350	0000	4900	3426	90	BGS fee
350	0000	4900	3427	90	Clerk of the Works
350	0000	4900	3428	90	Owner's Rep
350	0000	4900	3429	90	Commissioning
350	0000	4900	3450	90	Legal Services
350	0000	4900	3490	90	Percent for Art
350	0000	4900	5200	90	Insurance

350	0000	4900	5400	90	Advertising
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